
DIGEST

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Willmott

HB No. 976

Abstract: Establishes new boundaries for the New Orleans International Airport Sales Tax District.

Present law authorizes the city of Kenner to establish the New Orleans International Airport Sales Tax District. Present law provides that the boundaries of the district shall be the terminal building and concourses A, B, C, and D of the New Orleans International Airport. Proposed law retains present law.

Proposed law defines "terminal building" to include all facilities, appurtenances, and concourses necessary or convenient for the facilitation of commercial aviation passenger travel located on property owned by the city of New Orleans for the New Orleans International Airport. Proposed law specifically includes current and future commercial aviation terminal building constructions but specifically excludes parking facilities.

Proposed law provides that if a business is subject to the sales tax under present law and the business moves to another area of the airport property, that business shall remain subject to the sales tax.

Proposed law further provides for severability; if any provision of proposed law is held invalid, it shall be severed and shall not affect the application or legality of present law or other provisions of proposed law.

(Amends R.S. 33:2740.17(A) and (C))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill.

1. Changed definition of "terminal building" to specify that it applies to commercial aviation passenger facilities.
2. Added provision relative to the continued effectiveness of the sales tax if a business relocates to a new area of the airport.
3. Added severability provision.

